



Comptroller General
of the United States
Washington, D.C. 20548

Decision

Matter of: Timothy J. Oliver - Temporary Quarters
Subsistence Expense - Home Prepared Meals -
Alternate Method of Determining Costs

File: B-245015

Date: November 4, 1991

DIGEST

A transferred employee filed a claim for temporary quarters subsistence expenses. The daily per meal cost claimed for himself, his wife, and 21-month-old child was questioned by the agency as not reasonable because the amounts stated were repetitious, excessive and could not be substantiated. Where the cost of home prepared meals cannot be substantiated, the agency may establish reasonableness of home meal costs by using statistics and other information gathered by government agencies regarding living costs in the relevant area, including the Department of Agriculture Human Nutrition Information Service food cost schedule, and may reduce the claim accordingly.

DECISION

This decision is in response to a request from the Department of the Interior.¹ It involves the entitlement of an employee to be reimbursed for the cost of home prepared meals as part of temporary quarters subsistence expenses (TQSE) incident to a permanent change of station in March 1991. We conclude that the employee may receive reduced reimbursement for the following reasons.

BACKGROUND

Mr. Timothy J. Oliver, an employee of the Bureau of Indian Affairs, was transferred to Aberdeen, South Dakota, accompanied by his wife and child, age 21 months. Mr. Oliver's initial travel orders authorized him 30 days temporary quarters occupancy. The orders were subsequently amended several times to authorize him a total of 90 days.

Mr. Oliver and his family began temporary quarters occupancy in the Aberdeen area on March 11, 1991, where they remained

¹ Rodney H. Young, Chief, Division of Accounting Management, Albuquerque, New Mexico.

until May 24, 1991, a total of 74-1/2 days. During that period, Mr. Oliver performed temporary duty away from his new permanent duty station on various occasions while his wife and child remained in Aberdeen.

Mr. Oliver submitted a subsistence expense claim for the entire period, claiming \$25 per meal each day for breakfast, lunch, and dinner, with the exception of two dinners at a claimed cost of \$32.82 and \$35.31, for a total meals cost claim of \$5,493.13. He did not reduce the claimed cost of his temporary quarters meals for the days he was receiving per diem while performing temporary duty.

The agency questions whether it may reimburse Mr. Oliver for his meals expenses since he has not substantiated the reasonableness of his claim. In that regard, the agency asks whether it should apply to TQSE claims the principle in Burney P. C. Boote, B-189623, May 19, 1978, which disallowed a claim involving actual expense reimbursements incident to temporary duty because the amounts claimed were unsubstantiated and repetitious. In the alternative, the agency asks whether it would be proper to limit reimbursement for home meals to an amount listed in the Department of Agriculture Human Nutrition Information Service Schedule.

OPINION

Under 5 U.S.C. § 5724a(a)(3) and implementing regulations contained in 41 C.F.R. Part 302-5 (1990) of the Federal Travel Regulation (FTR), a transferred employee may be reimbursed subsistence expenses for himself and his immediate family while occupying temporary quarters. Reimbursement is governed by section 302-5.4(a) of the FTR, which provides that only actual subsistence expenses incurred shall be reimbursed provided they are incident to temporary quarters occupancy and reasonable in amount. The cost of meals is an allowable expense, including groceries consumed during temporary quarters occupancy.

FTR section 302-5.4(b) further provides that the actual expenses shall be itemized in a manner which will permit at least a review by the agency of the amounts spent daily for (1) lodging, (2) meals, and (3) other allowable items, and that receipts shall be required at least for lodging and laundry and dry cleaning, except when coin-operated facilities are used.

The agency points out that its own internal regulations require receipts for all expenditures in excess of \$25 and suggests that the principle in Burney P. C. Boote, B-189623, supra, is applicable. We do not believe either the receipts requirement of the agency or our decision in Boote applies

here. First, other than two restaurant dinner meals, which were claimed as having cost between \$30 and \$36, none of the other meals as claimed exceeded \$25. Second, our decision in Boote, supra, was based on the language in Chapter 1, Part 8 of the FTR (currently 41 C.F.R. Part 301-8), which governs actual expense reimbursement for an employee on temporary duty travel where expenses are unusually high due to special or unusual circumstances. While an agency may request receipts in order to establish reasonableness of TQSE meal claims, unlike the provision concerning actual expense reimbursement for temporary duty, there is no regulatory requirement in 41 C.F.R. Part 302-5 that receipts be kept to substantiate the cost of meals during periods of temporary quarters occupancy.

We have held only that the cost of meals are to be itemized to reflect expenses actually incurred so that the agency can determine that the costs are reasonable in amount. Eric E. Shanholtz, 66 Comp. Gen. 515 (1987). The fact that the expenses claimed do not exceed the maximum reimbursable amounts specified in 41 C.F.R. § 302-5.4(c) of the FTR does not automatically entitle the employee to reimbursement for the amount claimed. Rather, an evaluation of reasonableness must be made in each case. Accordingly, the amount claimed may be reduced to a reasonable sum based on the evidence in the individual case and based on statistical information as to living costs in the relevant location. Jesse A. Burks, 55 Comp. Gen. 1107 (1976).

We have specifically ruled that reasonableness of the cost of home prepared meals may be determined based on statistics, such as those prepared by the Department of Agriculture Human Nutrition Information Service. Eric E. Shanholtz, supra, citing to Jack S. Sanders, B-188289, Nov. 14, 1977. Thus, where the costs of home meals claimed by the employee cannot be otherwise substantiated as reasonable, the claimed amount may be reduced on the basis of statistical information in order to establish reasonableness. However, where such statistics are used, the employee must be given the opportunity to show that, due to unusual circumstances, the actual cost of meals exceeded the statistical average. Jesse A. Burks, 56 Comp. Gen. 604 (1977) (Reconsideration). The employee is also entitled to laundry and cleaning expenses.

In view of the fact that Mr. Oliver asserts that all but two dinner meals were home prepared, we agree that use of the May 1991 Human Nutrition Information Service schedule of food costs, as suggested by the agency, would constitute a reasonable basis upon which to reimburse Mr. Oliver for the home prepared meals portion of his claim. Since this schedule reflects U.S. average food costs, it should only be used as a guide and should be adjusted for local variations.

Moreover, in this case, the amount to be reimbursed must be adjusted downward to reflect the period when Mr. Oliver was in a temporary duty status away from Aberdeen and received per diem while his wife and 21-month-old child continued to occupy temporary quarters. 41 C.F.R. § 302-5.2(i).

for Milton J. Acosta
Comptroller General
of the United States